

**425.32 Disallowance of certain claims for credit.**

A claim for credit for property taxes due shall be disallowed if the department of revenue finds that the claimant or a person of the claimant's household received title to the homestead primarily for the purpose of receiving benefits under [this subchapter](#).

[C75, 77, 79, 81, §425.32]

[2018 Acts, ch 1041, §127](#); [2021 Acts, ch 41, §29, 36](#)

Referred to in [§25B.7, 427.9](#)

Section amended